

Mail Stop 4720

June 26, 2009

Mr. Joe Crisafi  
Chief Financial Officer  
Comprehensive Care Corporation  
3405 W. Martin Luther King, Jr. Blvd., Suite 101  
Tampa, Florida 33607

Re: Comprehensive Care Corporation  
Preliminary information statement filed January 27, 2009  
Form 8-K filed January 23, 2009  
Supplemental response dated April 24, 2009  
File No. 001-09927

Dear Mr. Crisafi:

We have completed our review of your preliminary information statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director